



For Immediate Release
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Top 500 Sales and Use Tax Delinquencies in California

Sacramento – The California State Board of Equalization (BOE) updated its online list of the [Top 500 sales and use tax delinquencies](#), which total \$484.4 million in taxes for the third quarter of 2014. Also, an [interactive map](#) displays location, account name, and amount owed by delinquent taxpayers.

Legislation enacted in 2011 ([AB 1424, Perea](#)) expanded the former Top 250 list to 500 and also required the BOE to provide confidential information to participating state agencies that oversee taxpayers' occupational, professional, and driver licenses. In addition, it provided for delinquent taxpayers to be precluded from contracting with the state.

Since the inception of this program in 2007, the BOE has received \$12.2 million from 145 qualifying taxpayers who came forward to pay their debts; 120 are making installment payments and 25 have paid their debt in full.

California law requires the BOE to post this information every quarter and to remove amounts that are being addressed through payment arrangement, bankruptcy, litigation, or appeal. Taxpayers are notified 30 days before their information is posted, allowing them time to pay.

Of the total \$484.4 million owed on the latest list, \$100.5 million are jointly owed liabilities. This means individuals associated with a corporation, partnership, limited partnership, limited liability partnership, or limited liability company might be personally responsible for delinquent taxes.

The following 44 taxpayers were added to this quarter's list, and owe a combined \$32.4 million.

Registered Business Name	Doing Business As (DBA)	City	State	Liability Amount Due
STANLEY RALPH MORRIS	SPECIALITY MOTORS	SHERMAN OAKS	CA	\$5,698,461.62
OTHO KIRK	FLAWLESS AUTO SALES	LOS ANGELES	CA	\$3,253,290.61
SEVAN DEROHANIAN	LAHC	STUDIO CITY	CA	\$1,105,444.18
THAI XUAN PHAM		GARDEN GROVE	CA	\$1,072,775.91
AMIR HOSSEIN SHAGHAFI		FREMONT	CA	\$923,955.12
MOST TRUCK SALES, INC		SANTEE	CA	\$895,322.44
AHMAD NIKAKHTAR		VENTURA	CA	\$846,265.63
ISAIAS AYALA AGUILAR	LA PLAYITA	NAPA	CA	\$820,441.40
STARS WIRELESS INC		NORTH HOLLYWOOD	CA	\$772,053.95
LOUIS CARL		VICTORVILLE	CA	\$752,027.87

ROSSMAN				
JORGE MALDONADO	DEL SOL AUTO SALES # 3	LA PUENTE	CA	\$707,704.25
YOLANDA KAY CRAWFORD		HAYWARD	CA	\$649,439.57
Partnership Consisting of: MICHAEL D DOZIER, LEE ANN DOZIER	ZIAAS PIZZA & PASTA	ANTIOCH	CA	\$643,238.26
STEPHEN DAVID FIELD		BURLINGAME	CA	\$636,844.16
CHIEF RED CLOUD LLC		ORANGE	CA	\$633,065.45
CENTRAL VALLEY BUICK,OLDS,PONTIA C-GMC,INC.		MANTECA	CA	\$606,789.58
UTOPIA MARKETING ENTERPRISES INC		CANOGA PARK	CA	\$571,913.11
IRFAN MANSOOR ALI		FULLERTON	CA	\$544,464.30
JEROME FEDERO JUSTICE		CARSON	CA	\$528,025.31
ALEXI ERNESTO VILLALOBOS	LOS ANGELES AUTO SALES	LOS ANGELES	CA	\$515,393.95
JOSE DEJESUS LUPERCIO	JESUS AUTO SALES	PORTERVILLE	CA	\$513,811.92
STEVE WILLIAM NOLAN	BACKWOODS BBQ	CORONA	CA	\$498,466.59
CURLEE DORN, JR.		LONG BEACH	CA	\$496,619.74
SEUN HEE PARK		SAN FRANCISCO	CA	\$456,028.98
SUNDAY AUTO	SUNDAY AUTO	LOS ANGELES	CA	\$450,897.25
SED ENUFF, INC	AMECI PIZZA & PASTA	CANYON COUNTRY	CA	\$442,899.13
RAMON ESTRADA OVALLE	TIFANY AUTO SALES	BELLFLOWER	CA	\$433,181.96
IGNACIO C DEL RIO		PALM DESERT	CA	\$428,549.02
RAMTOO USA, INC.	TONYS SMOG SERVICE	LANCASTER	CA	\$424,046.39
CALIFORNIA ANTIQUE VENDING MACHINES, INC.	SQUIRES & CORRIE	SAN MATEO	CA	\$420,729.89
BIOMEDA CORPORATION		BURLINGAME	CA	\$418,569.04
FOREVER GREEN ATHLETIC FIELDS INC		LEVITTOWN	PA	\$407,234.53
ERIC MILLER SCHWARTZKOPF	SCHWARTZKOP F EXCLUSIVE CUSTOMS	MARINA DEL REY	CA	\$406,502.12
YOSEMITE HARLEY-	YOSEMITE	MERCED	CA	\$405,238.68

DAVIDSON OF MERCED, INC.	HARLEY DAVIDSON			
REDLINE AUTO CENTER INC.	REDLINE AUTO CENTER INC.	WHITTIER	CA	\$404,796.67
VAIL WIRE & STEEL FABRICATING INC		CHINO	CA	\$403,921.20
JSTAR INDUSTRIES, INC.	STAR AUTO CENTER	BLOOMINGTON	CA	\$403,338.35
GARCIA READY MIX INC	GARCIA READY MIX	TORRANCE	CA	\$403,290.29
SPECTRUM APPLE, LP	APPLEBEES GRILL & BAR	CAMARILLO	CA	\$402,352.14
HIGHLAND PARK OIL INC	HIGHLAND PARK SHELL	LOS ANGELES	CA	\$402,069.26
KIM LISA LARSEN		INDIO	CA	\$400,666.44
JEFFREY STEPHAN STEIGNER		BLOOMINGTON	CA	\$400,388.30
PIONEER FOOD STORE, INC.	PIONEER FOOD STORE	HAWAIIAN GARDEN	CA	\$399,620.88
BRIAN R GIRARDOT		SAN JOSE	CA	\$399,531.36
Total				\$32,399,666.80

BOE's list of the state's Top 500 sales and use tax delinquencies is updated quarterly at <http://1.usa.gov/BOETop500>. Taxpayers on the Top 500 list may contact the BOE at 1-916-445-5167 to resolve their accounts and make payment agreements. Taxpayers will have their names removed from this list if they pay the tax liability in full, enter into and comply with an installment agreement, or resolve the tax liability. The Franchise Tax Board's Top 500 list is published biannually on FTB's website at ftb.ca.gov.

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The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects \$56 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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